



Georgia Department of Revenue

Commercial Field Guide

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How many times have we been asked how we got the square feet of a property?



What is your answer?



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An owner states his plans indicate
10,000sf and you show 12,000sf.

Hmmmm





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Did you use building plans? Did you verify what was actually built matched the building plans?





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A tax rep states his client is leasing three units. Tenant 1 is 18,000sf, Tenant 2 is 8,000sf and Tenant 3 is 16,000sf, a total square of 42,000sf and you show they have 47,000sf.





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Can you defend your data during an appeal?
After all, he has each of the leases showing
42,000sf. If they are only leasing 42,000sf why
are you “taxing” him on an additional 5,000sf?





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What now?

Who is correct?

Assessment offices are required by Law and Rules and Regulations to establish uniform values supported by local market conditions.



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SCOPE OF WORK RULE

PROBLEM IDENTIFICATION

An appraiser must gather and analyze information about those assignment elements that are necessary to properly identify the appraisal or appraisal review problem to be solved.

Comment: The assignment elements necessary for problem identification are addressed in the applicable Standards Rules (i.e., SR 1-2, SR 3-2, SR 5-2, SR 7-2, and SR 9-2).

In an appraisal assignment, for example, identification of the problem to be solved requires the appraiser to identify the following assignment elements:

- client and any other intended users; (**Owners, taxing authorities, etc.**)
- intended use of the appraiser's opinions and conclusions; (**Annual Digest**)
- type and definition of value; (**O.C.G.A. 48-5-2**)
- effective date of the appraiser's opinions and conclusions; (**1/1/2021**)
- subject of the assignment and its relevant characteristics; (**SUBJECT**)
- and • assignment conditions.

This information provides the appraiser with the basis for determining the type and extent of research and analyses to include in the development of an appraisal.

2020-2021

Uniform Standards of
Professional Appraisal
Practice (USPAP)

Effective January 1, 2020 through December 31, 2021



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Rule 560-11-10-.09 Real Property Appraisal

Appraiser Procedure Manual

560-11-10-.09(2)(d)(2)

Collecting property information. The appraisal staff shall, consistent with the policies of the board of tax assessors and this subparagraph, physically inspect properties when necessary to gather the information required by Rule 560-11-10-.09(2)(d).

- (i) Field inspections. The appraisal staff shall develop and present to the board of tax assessors for approval procedures that provide for periodic field inspections to identify properties and ensure that property characteristics information is complete and accurate. The procedures shall include guidelines for the physical inspection of the property by either appraisers or specially trained data collectors. The format should be designed for standardization, consistency, objectivity, completeness, easy use in the field, and should facilitate later entry into a computer assisted mass appraisal system, when one is used. When interior information is required, the procedures shall include guidelines on how and when to seek access to the property along with alternative procedures when such access is not permitted or feasible.



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The foundation of any valuation system is the consistency and accuracy of data.

A well thought out field manual establishes standard expectations within the appraisal staff and ensures accountability.



Paulding County
Board of Assessors

Commercial/Industrial Field Guide



Adopted: March 11, 2020
Rev. Date: March 11, 2020



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Appraisal field manuals are not intended to be static but a “living document”.

What is a “Living Document”?

A document continually edited and updated.

Change is inevitable. Change in laws, zoning, building materials and construction practices are just a few reasons assessment offices must annually review and recommended changes for considerations by Board of Assessors.



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Change is inevitable.
Progress is optional.

Examples of change

Legal

Changes in law can change definitions within the manual

Class/Strata change (FLPA)

Zoning Change

Identification of Structure Type



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48-5-2(3)(B)(vi) Low Income Tax Credit Apartments

Legislation "carving out" tax credit properties now requires assessment offices to identify market v/s restricted apartments.

The tax assessor shall apply the following criteria in determining the fair market value of real property:

(vi) Rent limitations, higher operating costs resulting from regulatory requirements imposed on the property, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits with respect to real property which are claimed and granted pursuant to either Section 42 of the Internal Revenue Code of 1986, as amended, or Chapter 7 of this title or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that properties described in this division shall not be considered comparable real property for the assessment or appeal of assessment of properties not covered by this division;



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Gross Building Area

- Gross building area, which is the total finished area (including any interior common areas, such as stairways and hallways) of the improvements based on exterior measurements, is the most common comparison for two- to four-family properties.
- It should include all finished above-grade and below-grade living areas but exclude exterior common areas (i.e., open stairways).

<https://selling-guide.fanniemae.com/>

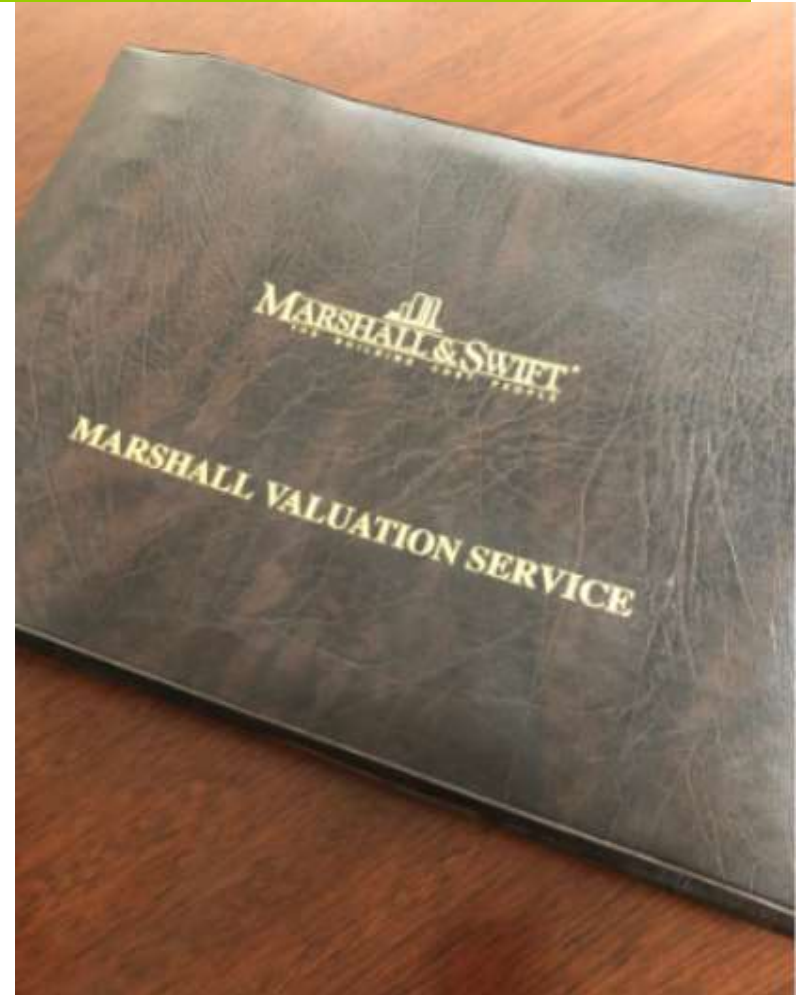
https://www.hud.gov/program_offices/administration/hudclips/handbooks/hsgb/4150.2

<http://nationalappraiserroster.com/Resources/Appraising101/UnderstandingMeasurementsRoomCounts/tabid/223/Default.aspx>



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Marshall & Swift / CoreLogic
<https://www.corelogic.com/>



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Rule 560-11-10-.09 Real Property Appraisal

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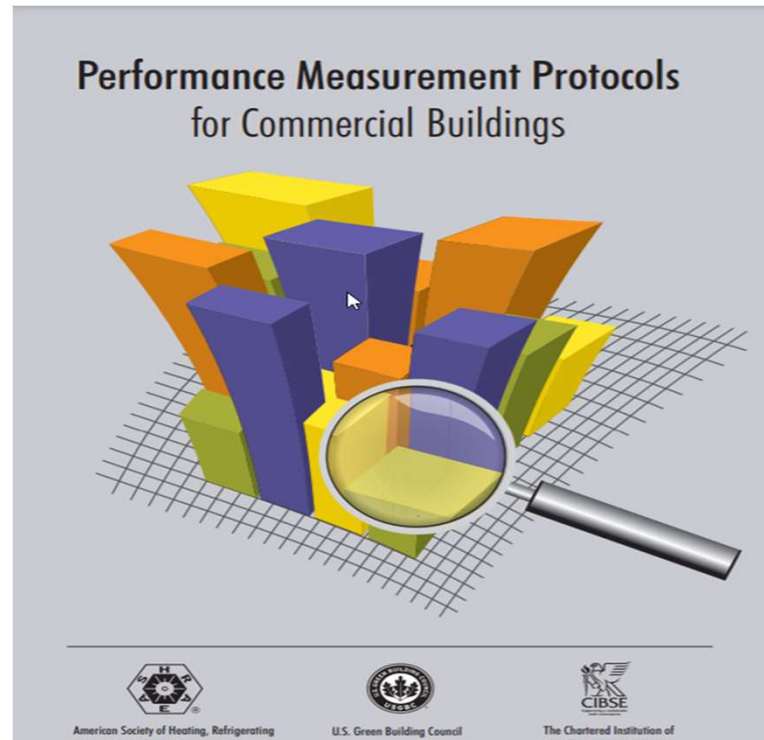
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Did you know there are national standards for measuring?

<https://www.ansi.org/>

ANSI-American National Standards institute

Performance Measurement Protocols for Commercial Buildings





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Building Owners and Managers Association

<https://www.boma.org/BOMASTandards>

BOMA Floor Measurement Standards »

Learn more about BOMA International's suite of floor measurement standards:



- Office (ANSI/BOMA Z65.1)
- Industrial (ANSI/BOMA Z65.2)
- Gross Areas (ANSI/BOMA Z65.3)
- Multi-Unit Residential (ANSI/BOMA Z65.4)
- Retail (ANSI/BOMA Z65.5)
- Mixed-Use (ANSI/BOMA Z65.6)
- [BOMA Standards Development Procedures](#)



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Back to our earlier questions

Owner states his plans indicate 10,000sf and you show 12,000sf.

Did you use building plans? Did you verify what was actually built matched the building plans? Does the building perimeter match the plans? If so, how can we be off?

Maybe they added a two story office inside the building not reflected on the plans.



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You measured the exterior of the interior two story office, took a couple photos during your inspection, adjusted your sketch, allocated the differences for finished and unfinished warehouse space.

Why did you decide to do it this way?



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What would you say when you get called to the stand during the Superior Court appeal?

Are you going to say “this is how I chose to do it” or “this is just how it’s done”?





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What about:

You have a copy of your field manual while you are on the stand and state “The Paulding Board of Assessors formally adopted National Industry Standards in 1996 to determine gross and net building areas. The standards are reflected in our Appraiser Field Manual. The manual ensures all properties are measured and square feet allocated to ensure uniformity throughout the County. Our office annually updates the manual based on changing legal requirements, building materials and construction practices.”





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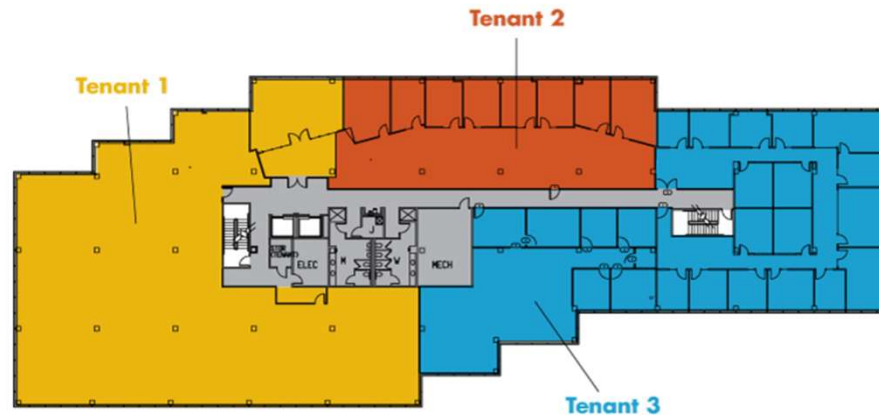
A tax rep states his client is leasing three units. Tenant 1 is 18,000sf, Tenant 2 is 8,000sf and Tenant 3 is 16,000sf, a total square of 42,000sf and you show they have 47,000sf.

Can you defend your data during an appeal? After all, he has each of the leases showing 42,000sf. If they are only leasing 42,000sf why are you “taxing” him on an additional 5,000sf?

What now?

Who is correct?

What if you can show the tax rep the difference between Net Leasable Area and Exterior Gross Area. Both parties are correct for their specific purpose however, real estate standards reflected in an adopted appraisal manual is what appraisers utilize in the identification and valuation process.



An example of usable, rentable and gross square footage on a floor with multiple tenants.



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County

Board of Assessors

Commercial/Industrial Field Guide

County Photo/Seal



Disclaimer

The document template is intended for use by the Georgia Association of Assessing Officials (GAAO) membership as a guide to develop a non-residential field manual. The local Board of Tax Assessors must approve the template after edits for jurisdiction ordinances, policies and procedures have been made. Any use of this template is the responsibility of local assessor's office and does not reflect GAAO's interpretation of the Official Code of Georgia Annotated or Rules and Regulations of the State of Georgia.

Adopted: _____
Rev. Date: _____



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Introduction

A property owners' impression will be his impression of the Board of Assessors and other county employees. No matter how large or small an issue is, one must realize that it is the property owners only issue and is always a huge problem for them; therefore we must strive to give the property owner all the time and respect they are entitled to. It is YOUR RESPONSIBILITY to make an impression that will bring credit to you and the other personnel you represent.

The following material has been designed to assist employees to identify properties and ensure all properties characteristics information is complete and accurate while conducting 3 year revolving field inspections. The material is to be used in conjunction with the Georgia Department of Revenue class material, Rules and Regulations, Official Code of Georgia Annotated and policy and procedures adopted by [redacted] Board of Assessors.

Mission Statement

We, the [redacted] County Board of Assessors and Employees of the Board of Assessors, are fully committed to serving the citizens of [redacted] County by providing understandable, fair and equitable property valuations to be used as the basis for the funding public services.

Guiding Principles

- To provide high quality, effective, responsive and courteous services to our customers.
- To operate as a team to support each other in a harmonious work environment and strive to continuously improve the cooperation and communication throughout the department.
- To accept personal accountability for our actions. Our peers as well as the public will measure our benefit to the community by the results we achieve and by the way we work together to reach them.
- Our organization is strengthened by sharing and promoting human values, including:

Trust
Integrity
Accountability

Respect
Fairness
Courtesy

Honesty
Individuality
Cooperation

I

Goals

- Produce a fair, cost effective, accurate, and timely assessment roll in accordance with Georgia Law.
- Provide high-quality service to our property owners and other government agencies.
- Create and maintain a positive workplace promoting cooperation, initiative, human diversity, open communication, and professionalism.
- Provide training, technology, and other resources necessary to enable employees to achieve excellence.



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Definitions

Pay attention to local ordinances

Review annually for changes in law or Rules and Regulations

Definitions

Access

The ease or difficulty of ingress (entering a property) and egress (leaving a property) from the major traffic arteries.

Accessory structure

A structure that is detached from a principal structure (dwelling) on the same lot, customarily incidental and subordinate to the principal structure or use. Accessory structures most commonly include detached garages, utility sheds, barns detached decks and detached gazebos.

Ad Valorem

Latin for "according to value"

A tax based on the assessed value of real estate or personal property. Ad valorem taxes can be property tax or even duty on imported items. Property ad valorem taxes are the major source of revenue for state and municipal governments.

Appraiser

A member of the county appraisal staff, who serves the Board of Assessors and whose position was created pursuant to Part 1 Article 5 of Chapter 5 Title 48 of the Official Code of Georgia Annotated. This term does not limit its meaning to a single appraiser and may mean one or more members of the county appraisal staff.

Assessed Value

40% of the Fair Market Value used as the base amount calculated against the millage rate.

Assessment Date

Code section 48-5-10 provides that each return by a property owner shall be for property held and subject to taxation on January 1 of the tax year. The appraisal staff shall base their decisions regarding the taxability, tax situs, uniform assessment, and valuation of personal property on the circumstances of such property on January 1 of the tax year for which the assessment is being prepared. When personal property is transferred to a new owner or converted to a new use, the circumstances of such property on January 1 shall nevertheless be considered as controlling.

Board of Equalization (BOE)

Members of the Grand Jury appointed to hear tax appeals and declare a Fair Market value for a given tax year.

Bona Fide Sale

A transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale or sale at public auction.

Building perimeter

The outside boundary of the gross area of the building and encompasses all elements of a building, including balconies, porches and decks. It is drawn at the exterior edge of these elements.

Common Area

Common area is defined as the area of the building that provides services, support and horizontal circulation to building occupants.

Depreciation

The loss of value due to any cause. It is the difference between the market value of a structural improvement or piece of equipment and its reproduction or replacement cost as of the date of valuation. Depreciation is



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Class/Strata Codes

Property Classifications

A Agriculture

Classifies all real and personal property utilized as a farm unit.

B Brownfield property

Classifies all land and improvements receiving preferential assessments under 48-5-7.6 due to its release of hazardous waste and substances into the environment.

C Commercial

Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either wholesale or retail level. Also includes multi-family units having four or more units.

F Forest fair market value

The 2008 fair market value of the forest land according to 48-5-2(6) due to its good faith production of timber



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Strata for Real Property

1 Improvements

Includes all in-ground and aboveground improvements that have been made to the land including leasehold improvements and excluding all production and storage improvements utilized in the farm unit.

2 Operating Utility

Includes all real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business.

3 Lots

Includes all land where the market indicates the site is sold on a front foot or buildable bases.

4 Small Tracts

Includes all land that is described and appraised in terms of small acreage between .01 and 24.99 acres.

5 Large Tracts

Includes all lands that are normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, and open lands, over 25.00 acres in size.

6 Production/Storage/Auxiliary

Improvements utilized by a farm unit for the storage or processing of agriculture products.

9 Other Real

Includes leasehold interest, mineral rights, and all property not otherwise defined.

Exempt Property Codes

- E0 Non-profit home for the aged
- E1 Public Property
- E2 Places of religious worship and no rental income
- E3 Property used for charitable purposes
- E4 Places of religious burial
- E5 Charity hospital
- E6 Educational institutions
- E7 Air and water pollution equipment
- E8 Farm products in hand of producer
- E9 Other



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Appraiser Procedure Manual (APM) 560-11-10-.09(3)(b)

- (b) Acreage tract valuation. The appraisal staff shall determine the small acreage break point to differentiate between small acreage tracts and large acreage tracts and develop or acquire schedules for the valuation of each. When this small acreage break point cannot easily be determined, the appraisal staff shall recommend to the board of tax assessors a reasonable break point of not less than five acres nor more than twenty-five acres. The base land schedules should be applicable to all land types in a county. The documentation prepared by the appraisal staff should clearly demonstrate how the land schedule is applied and explain its limitations.



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O.C.G.A. § 48-5-2

(B) The tax assessor shall apply the following criteria in determining the fair market value of real property:

(i) Existing zoning of property;

ZONING

Zoning is a legal mechanism for local governments to regulate the use of privately owned real property by specific application of police power to prevent conflicting land uses and promote orderly development.

A zoning ordinance is a statute enacted by a legislative body, under the police power of government, to regulate and control the use of real estate for health, morals, safety, and general welfare of the public.

COUNTY ZONING DISTRICT

ZONING DISTRICT	DESIGNATION	MINIMUM LOT AREA (unless otherwise specified in Ordinance)	MAXIMUM DWELLING UNITS PER ACRE	MINIMUM HEATED AREA (SQ. FT.)	MIN. LOT WIDTH AT BLDG. LINE (FEET)	MINIMUM FRONT YARD SETBACK (FEET)	MINIMUM SIDE YARD SETBACK (FEET) ^a	MINIMUM REAR YARD SETBACK (FEET) ^a	MAXIMUM HEIGHT
A-1	AGRICULTURAL	Five Acres	1 Per 5 Ac.	1,100	125	50	20/25 (a) ^a	30 ^a	45 feet
R-2	SUBURBAN RESIDENTIAL	25,000 sq. ft.	2	1,100	100/75 (b)	35	15/25 (a) ^a	25 ^a	45 feet
R-2 With SEWER	SEWERED SUBURBAN RESIDENTIAL	15,000 (a) sq. ft. w/ sewer & water	2.9	1,800 (a)	85/75 (b)	30	10/25 (a) ^a	25 ^a	45 feet
R-4	MULTI-FAMILY RESIDENTIAL	Five Acres w/ sewer & water	5/Net Acre	1,800 2,100 3,120	100	40	25/25 (a) ^a	25 ^a	45 feet
R-5	DUPLEX	40,000 sq. ft. w/ sewer & water	1 Duplex / Acre	1,000 / unit 2,000 total	100	40	20/25 (a) ^a	25 ^a	45 feet
R-6	MANUFACTURED HOME PARK	Fifteen Acres Total / Park	6	N/A	400 (overall)	40	40 ^a	40 ^a	45 feet
R-7	MULTI-FAMILY FEE SIMPLE (NON-RENTAL)	Five Acres	4/Net Acre	1,800 2,100 3,120	100	40	25/25 (a) ^a	25 ^a	45 feet
PRD	PLANNED RESIDENTIAL DEVELOPMENT WITH PUBLIC SEWER AND WATER	Fifty Acres Total 12,000 sq. ft.	3	1,400 1,600	Per Approved Plan	Per Approved Plan	Per Approved Plan	Per Approved Plan	Per Approved Plan
OSRD	OPEN SPACE RESIDENTIAL DEVELOPMENT	10,000 sq. ft.	3	2,000	80	25	5/25 (a) ^a	25 ^a	45 feet
LBO	LOW RISE OFFICE	20,000 sq. ft.	N/A	N/A	100/75 (b)	30	15/25 (a) ^a	25/35 (d) ^a	2 Stories
O4	OFFICE AND INSTITUTIONAL	30,000 sq. ft. w/ sewer, 40,000 sq. ft. w/ sewer	N/A	N/A	100/75 (b)	30	15/25 (a) ^a	25/35 (d) ^a	3 Stories
NB	NEIGHBORHOOD BUSINESS	20,000 sq. ft.	N/A	N/A	100/85 (b)	30	15/25 (a)(d) ^a	25/35 (d) ^a	3 Stories
B-1	GENERAL BUSINESS	20,000 sq. ft.	N/A	75,000 (b)	80	10/25 (a)(d) ^a	15/40 (d) ^a	15/40 (d) ^a	3 Stories
PSC	PLANNED SHOPPING CENTER	Five Acres	N/A	N/A	75/90 (b)	40	10/25 (a)(d) ^a	15/40 (d) ^a	3 Stories
B-2	HIGHWAY BUSINESS	20,000 sq. ft.	N/A	N/A	100/85 (b)	50	15/25 (a) ^a	15/40 (d) ^a	4 Stories
I-1	LIGHT INDUSTRIAL	40,000 sq. ft.	N/A	N/A	100/85 (b)	50	25/50 (a)(d) ^a	40/50 (d) ^a	3 Stories
I-2	HEAVY INDUSTRIAL	40,000 sq. ft.	N/A	N/A	100/85 (b)	50	25/50 (a) ^a	40/75 (d) ^a	3 Stories
R-55	ACTIVE ADULT RESIDENTIAL	Fifteen Acres	5/acre	3,000 CA 1,000 NET 1,000 12,000 sq. ft. total	50/50/125	20/0/35	5/0/25	25/0/25	SF & CA 2 MP 3 stories

^a Where required, buffers exceed setback requirements, buffer widths shall be adhered to (see chart, p.37) (c) Corner lot on local street (d) In Coldwater (e) With public sewer & 1,800 sq. ft. heated area, otherwise, 70,000 sq. ft. lot and 1,100 sq. ft. heated area (f) If dual residential

COUNTY ZONING DISTRICTS

A-1 AGRICULTURAL ZONING DISTRICT

The A-1 District is comprised of land having a predominantly rural character and provides locations for large parcels of undeveloped land, agricultural uses, and single-family residential uses on larger tracts of land. These areas are generally within or on the edge of properties delineated for residential categories.

R-2 SUBURBAN RESIDENTIAL DISTRICT

The R-2 district is composed of certain lands and structures in the county having a low density, predominantly single-family character and additional open area, where it is desirable and likely that such similar development will occur. This district emphasizes suburban-urban development rather than rural activities; however, it is recognized that agriculture and the raising of poultry and livestock may still be an activity in this district, and provision is, therefore, made for limited forms of such activity with appropriate safeguard for nearby residences.



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Conducting the Field Review



FIELD REVIEW

Field Inspection

Accuracy during the field inspection is of utmost importance. Information gathered on site will be used to calculate fair market value from which a tax bill will be generated. If information is incorrectly obtained in the field, the appraisal will be inaccurate, leading to an incorrect tax bill.

Identification

Always attempt to notify the occupant you are on their property, who you are, who you represent, and what purpose you are there. Kindness will go a long way with the property owner. Example "Good morning, my name is _____ and I work for the Board of Assessors. I need to get some information about the property, and I will need to take a few measurements on the outside of the structure as well as take a picture of the structure, so I may be here a few minutes. Do you have any questions for me?" This is a good time to get information concerning the interior of the structure.

Helpful hints

- Get as much information as you can concerning the characteristics of the structure.
- Give the occupant a business card.
- If you do not have an answer to one of their questions, get their phone number and follow-up with an answer.
- Simply state that you are there to gather information (NOT COMPLETE AN APPRAISAL)
- As always, be respectful of the owners' property, watch for shrubbery, flowerbeds, newly sown lawns, etc.

If the occupant denies access to the property, DO NOT argue, thank them for their time, and leave immediately. Note the issue on the tablet or property record card with the date, time, and reason for being denied access, flag the property to have a letter sent by a supervisor and turn all related paperwork over to your immediate supervisor.

Interior Inspections

Interior inspections can be conducted on buildings under construction and in buildings where public access is allowed, such as restaurants, convenience stores, grocery stores, etc.

Inspecting New Construction

This standard describes the procedures to be followed in measuring and calculating the gross building area of the building. The purpose of this standard is to describe the method of measurement to obtain accurate and reproducible measurements of square footage. Gross building area is defined as the total area of a building. It is calculated by measuring the outside walls of the structure.

Tools needed for the job are as follows:

- 100 ft. fiberglass tape measure
- Digital measuring device approved by BOA
- 30 ft. standard tape measure
- Rolling wheel (for measuring long distances)
- Clipboard
- Pencils or pens
- Information cards
- Grid paper used to sketch the structure
- Comfortable shoes to walk in (waterproof shoes work the best)



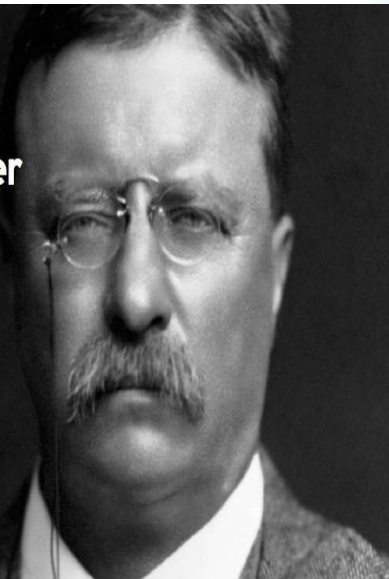
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Rounding Trouble Areas

**"The only man who never
makes a mistake is the
man who never does
anything."**

Theodore Roosevelt

LEAD jonsrennie.com



Rounding

The finished square footage of a building is to be reported to the nearest whole square foot for above-grade finished square footage and for below-grade finished square footage.

Trouble Spots

Significance of Small Mistakes

Some of the measuring situations mentioned here may result in an appraiser being off on a measurement by only a few inches. While this does not seem like much, a building sketch might be comprised of dozens of small line segments, and those one- or two-inch mistakes add up if they are all in one direction. In addition, the gross area of a building is comprised of area calculations in which width measurements are multiplied by depth measurements, multiplying the effect of any mistakes.

Pulling your Tape Tightly

Fiberglass measuring tapes are probably the most common measuring tool in an appraiser's arsenal. Fiberglass models are preferable to steel tape models because they are less apt to scratch something when pulled around the building. Fiberglass has a tendency to stretch more easily than steel tape. Two people can get a different measurement depending on how tightly they pull the tape.

The stretch is usually less than an inch but that can be a critical amount for an appraiser who rounds his or her measurements to the nearest six-inch interval. Does one of your sketches have measurements that are consistently shorter than the measurements of another appraiser? It could simply be a difference in how tightly one appraiser is pulling his or her tape.

Rolling Wheel

Some appraiser's measure using a rolling wheel. These are commonly available with either small or large wheel diameters. A smaller-wheeled model is better for measuring the exterior of a building because it can be rolled in closer to an inside corner. Some of the larger-wheeled models have a 12-inch diameter wheel and can be rolled only within six or seven inches of an inside corner. A larger-wheeled model is more useful for taking long-distance site measurements over rough terrain, where the smaller wheel is apt to slip as it is rolling. When measuring a wall with an inside corner, the appraiser needs some sort of reference point on the wheel itself to know when one revolution has been completed. The appraiser needs to carefully line up the reference line over the corner of the building and make sure he or she considers where the reference mark ends after the wheel has traveled the length of the wall. This will allow the appraiser to measure the final distance between the reference mark and the inside corner. Overall, rolling wheel measuring tools are among the least accurate devices available because the diameter of the wheel reduces the ability to measure into tight corners. Another error made with rolling wheels is when an appraiser rolls the device along the sloping surface of the ground rather than against the house. In this instance, the appraiser actually is measuring the slope line of the ground, which will be a longer distance compared with the actual width of the building.

Some characteristics of a building can cause measuring problems. Appraisers are taught to measure the outside dimensions of a building – that is where the term "gross" comes from in gross building area. The exterior dimensions assist the appraiser in developing the cost approach. Problems start to occur when the outside walls of a building has face brick installed on only the lower portion of the wall. One appraiser may include the face brick when measuring while another may not. Unfortunately, there are no standards indicating the correct way to measure a wall with differing thickness.

If you compare two sketches and see that one appraiser has a wall length that is three to four inches longer than the other appraiser, look at the photo of the building - if you see a wall partially covered in face brick, then you will know the source of the difference between the two sketches. Decorative stonework creates the same type of problem since large stones have differing thicknesses that can easily cause two appraisers to be off



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BUILDING CONSTRUCTION

I Type of Construction

Heavy Structural Steel

These building types have fireproofed structural steel frames that support all floor and roof loads. They are reinforced with concrete or masonry. Walls, floors, and roofs are built of noncombustible materials.

Reinforced Concrete

These building types have fireproofed, reinforced concrete frames and concrete or masonry floors and roofs. The reinforced concrete frames support all floor and roof loads. Wall, floors, and roofs are built of noncombustible materials.

Masonry or Concrete

These building types have exterior walls of noncombustible materials such as masonry or concrete that may be load bearing or non-load bearing. Interior partitions and roof structures are built of combustible materials. Floors may be concrete or wood frame.

Wood

These building types generally have wood frame exterior walls, floors, and roof structures. They may have a concrete floor on grade and other materials, but are considered combustible construction.

Prefabricated Structural Steel

These building types have frames, roofs, and walls of incombustible metal. This includes pre-engineered metal buildings.

Building Types

Building Types categorize commercial improvements based on similarities in Construction Type and other components, such as Area/Perimeter and wall height. A building type is a homogeneous group of commercial buildings that will have the same pricing/adjustments for these additional items. The commercial buildings in these types do not have to be of the same use as long as the costs for commercial structural elements, such as heating and air conditioning, are similar. The cost for the commercial structural elements may vary between different types of buildings. Below is a list of building type categorization:

- Apartments, Hotels, Clubhouses
- Multiple Family, Motels
- Stores and Standard Commercial
- Garages, Industrials
- Offices, Medical and Public Buildings
- Churches, Theaters
- Schools

Use Types (Built As/Used As Codes)

Within each Building Type, subtypes should be defined based on the use for which the structure was designed. These subtypes are usually referred to as Built As or Used As codes. In addition, the Built As code refers to the original use of the structure and is used for determining an improvement's life expectancy and in calculating the depreciation of the improvement. The Used As code would define the current use of the building. Generally, this is where the base cost for the structure keyed in the CAMA system.



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BUILDING GRADE

The appraiser must assign a quality of construction "Grade" to the building. The buildings must be compared for quality within the occupancy listed. The grade is based on the overall quality of construction of the building represented in a numerical multiplier. Below is a list of the grade range typically associated with the building:

Excellent	160±
Good	120±
Average	100±
Low	80±

Excellent Quality

The excellent quality building is normally prestige buildings. The building will have expensive finishes and fixtures. The excellent quality building will normally have more ornamentation, special design and top quality materials.

Good Quality

Buildings designed for good appearance, comfort and convenience, as well as an element of prestige. The ornamentation is usually of higher quality. The amenities of better lighting and mechanical work are primary items in the cost.

Average Quality

These buildings are generally designed for maximum economic potential without some of the prestige amenities of higher-quality construction. They are of good standard code construction with simple ornamentation and finishes.

Low Quality

These buildings are generally constructed to minimum code requirements often with little regard for architectural appearance or other amenities. They are built with minimum investment and little if any ornamentation is used. The interior partitioning and finish is minimal and/or of low quality.



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Standard Descriptions



BUILDING USE TYPES

Page 32	Airport – Hanger	Page 79	Lodging – Hotel
Page 33	Airport – Terminal	Page 80	Lodging – Motel
Page 34	Apartment – Assisted	Page 81	Medical – Dental
Page 35	Apartment – High Rise	Page 82	Medical – Hospital
Page 36	Apartment – Market	Page 83	Medical – Nursing Home
Page 37	Apartment – Restricted	Page 84	Medical – Office
Page 38	Apartment – Senior	Page 85	Medical – Outpatient
Page 39	Auto – Automatic Car Wash	Page 86	Medical – Urgent Care
Page 40	Auto – Dealership	Page 87	Medical – Veterinary
Page 41	Auto – Parking Deck	Page 88	Office – Condo
Page 42	Auto – Self Serve Car Wash	Page 89	Office – General Office
Page 43	Auto – Service Center	Page 90	Office – High Rise
Page 44	Auto – Truck Stop	Page 91	Religious – Church
Page 45	Bank – Branch	Page 92	Religious – Crematory
Page 46	Bank – Central Office	Page 93	Religious – Fellowship Hall
Page 47	Education – Administrative	Page 94	Religious – Funeral Home
Page 48	Education – Classroom	Page 95	Restaurant – Cafeteria
Page 49	Education – Daycare	Page 96	Restaurant – Dining
Page 50	Education – Dormitory	Page 97	Restaurant – Fast Food
Page 51	Education – Elementary School	Page 98	Restaurant – Modular
Page 52	Education – Field House	Page 99	Retail – Convenience Store
Page 53	Education – Gymnasium	Page 100	Retail – Department Store
Page 54	Education – High School	Page 101	Retail – Discount Store
Page 55	Education – Lecture Hall	Page 102	Retail – Drug Store
Page 56	Education – Library	Page 103	Retail – Laundromat
Page 57	Education – Middle School	Page 104	Retail – Market
Page 58	Entertainment – Auditorium	Page 105	Retail – Mini Mart Convenience
Page 59	Entertainment – Bar/Tavern	Page 106	Retail – Neighborhood Shopping Center
Page 60	Entertainment – Bowling Center	Page 107	Retail – Regional Shopping Mall
Page 61	Entertainment – Convention Center	Page 108	Retail – Retail Store
Page 62	Entertainment – Country Club	Page 109	Retail – Strip Center
Page 63	Entertainment – Fitness Center	Page 110	Retail – Supermarket
Page 64	Entertainment – Ice Rink	Page 111	Retail – Warehouse
Page 65	Entertainment – Museum	Page 112	Warehouse – Distribution
Page 66	Entertainment – Recreation Center	Page 113	Warehouse – Manufacturing
Page 67	Entertainment – Roller Rink	Page 114	Warehouse – Mega
Page 68	Entertainment – Theater	Page 115	Warehouse – Mini
Page 69	Entertainment – Visitors Center	Page 116	Warehouse – Storage
Page 70	Government – Administration		
Page 71	Government – City Hall		
Page 72	Government – Convenient Center		
Page 73	Government – Courthouse		
Page 74	Government – Fire Station		
Page 75	Government – Jail		
Page 76	Government – Library		
Page 77	Government – Police Station		
Page 78	Government – Post Office		



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CAPTAIN
OBVIOUS



**Make sure your
photos match
your property
type**



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Retail – Discount Store

Large open shell with some partitioning for offices and storage.





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Accessory structure

A structure that is detached from a principal structure (dwelling) on the same lot, customarily incidental and subordinate to the principal structure or use. Accessory structures most commonly include detached garages, utility sheds, barns detached decks and detached gazebos.

FUEL CANOPY
A structure covering the pump islands.





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Back to those
Descriptions

Where does value
come from, the Code
or the Description?

WinGAP - Commercial Base Schedule - [User ID = jstokes] AY2022

Description		
RETAIL - DISCOUNT STORE WRHSE	0458 1	56.35
RETAIL - DRUG STORE	0511 1	112.71
RETAIL - KENNEL	0490 1	103.40
RETAIL - MARKET	0340 1	92.21
RETAIL - MINI MART CONVENIENCE	0531 1	160.86
RETAIL - NEIGHBORHOOD SHOPPING	0412 1	97.85
RETAIL - STORE	0353 1	90.16
RETAIL - STRIP CENTER	0354 1	90.16
RETAIL - SUPERMARKET	0446 1	81.50

Used as Code: Edit Description:

Pricing Code: Bldg Type:

Base Cost: NAICS:

Construction Types		
	Cost Mult	Life Exp
Heavy Structural Steel	1.26	40
Reinforced Concrete	1.26	40
Masonry Load Bearing	1.00	40
Wood / Steel Combustible	0.92	35
Prefab Structural Steel	0.92	35

Help Cancel New Delete Apply OK



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WinGAP - Commercial Base Schedule - [User ID = jstokes] AY2022

Description		
SINGLEWIDE MOBILE HOME	00SW 1	10.82
SPLIT LEVEL	00SL 1	38.00
UNKNOWN	0000 1	1.00
Value Comes From Code-Not Desc	0340 1	92.21
WAREHOUSE - D POLE	407 1	24.18
WAREHOUSE - DISTRIBUTION	0407 1	54.31
WAREHOUSE - MANUFACTURING	0334 1	55.33
WAREHOUSE - MINI	0386 1	39.34

Used as Code: Edit Description:

Pricing Code: Bldg Type:

Base Cost: NAICS:

Construction Types	Cost Mult	Life Exp
Heavy Structural Steel	1.26	40
Reinforced Concrete	1.26	40
Masonry Load Bearing	1.00	40
Wood / Steel Combustible	0.92	35
Prefab Structural Steel	0.92	35

No Value Change

Help Cancel New Delete Apply OK



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Why is this important?

When we began discussing structure naming, we contacted several counties and received their commercial cost code and descriptions. After reviewing we found hundreds of different building codes all with variations of 83 different type structures.





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Easier to understand

Is it easier for the public to understand “we have you classified as a 340” or “we have you classified as a Retail Market”?

How many times do we receive emails or phone calls for sale information a particular property type?

What if you could search across Georgia, by region or by County for specific property types.

What if you could search by simply entering ‘retail’ or ‘apartment’.

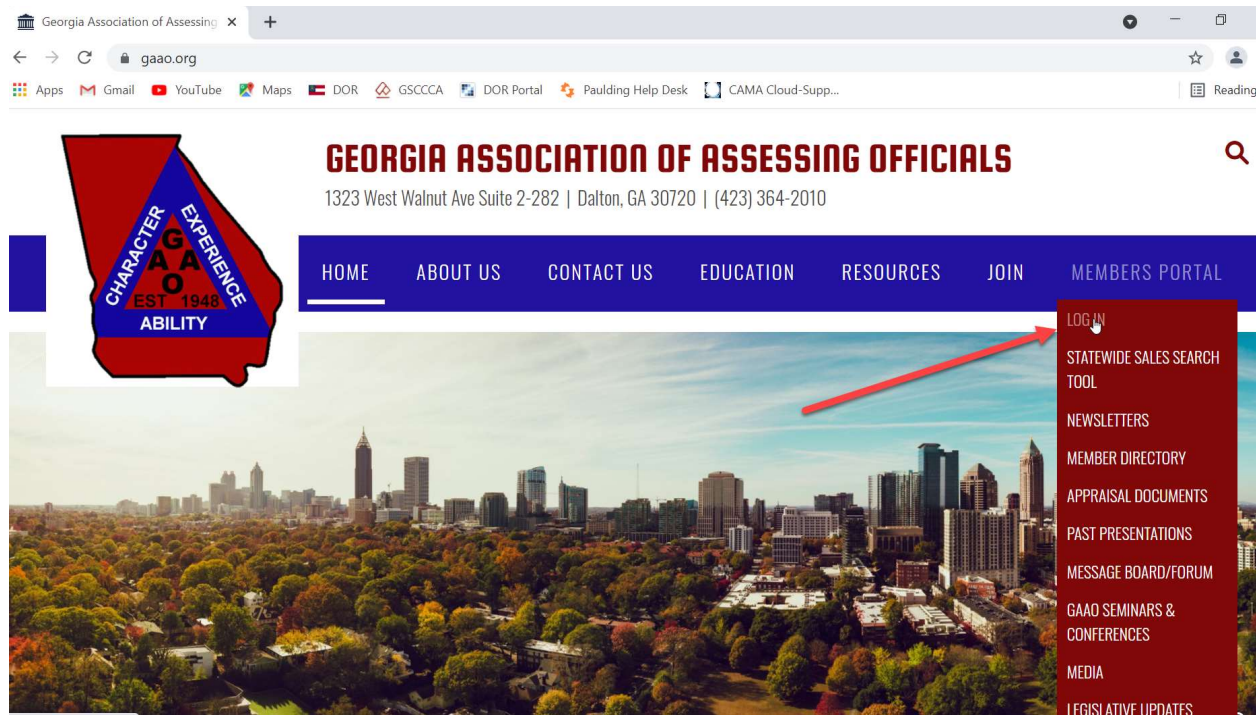


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Schneider / QPublic State Sales Search

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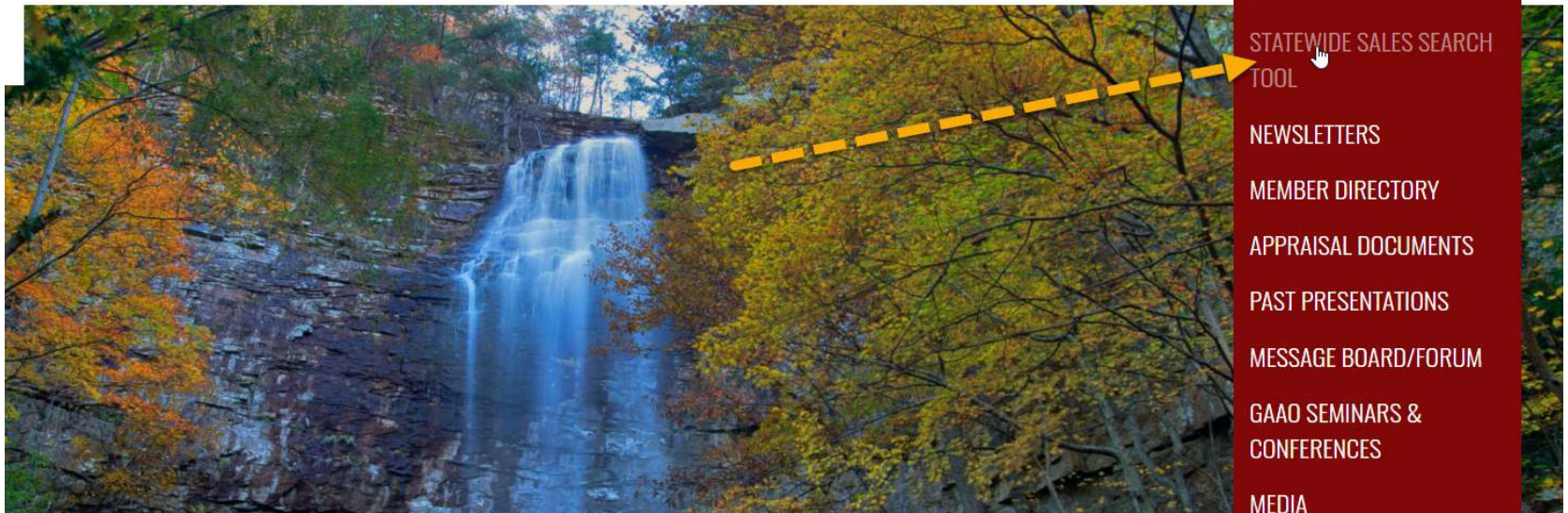
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Statewide Sales Search Tool

ITIES

[Click Here to enter Sales Search](#)



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qpublic.schneidercorp.com/Application.aspx?AppID=985&LayerID=20073&PageTypeID=33&PageID=9942

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Georgia
Sales Search

Click inside magnifying glass or by one of the search areas to the right

Search All Sale Data By
Date Range
Price
Square Footage
Acres
Sales Type
Owner Info
and more

Search parcel sales records across multiple counties



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Search Criteria

Sale between May 13, 2020 to May 13, 2021

Sale Price over \$100,000

Partial Improvement Type 'Apart' (for Apartment)

Search to include all of Georgia

qPublic.net - Sales Search - Sales

qpublic.schneidercorp.com/Application.aspx?AppID=985&LayerID=20073&PageTypeID=33&PageID=8734

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Admin User

qPublic.net Sales Search

Search Criteria

Sale Date: 05/13/2020 to 05/13/2021

Sale Price: 100000 to 999999999999

Square Feet: to

Acres: to

Sale Type: All

Owner Name:

Street Address:

Partial Improvement Description: apart
(Examples: bank, office, restaurant, hotel, etc.)

Property Details

Address: 100 PEYTON PL SW
County: Fulton
State: Georgia
Sale Date: 08/06/2020
Sale Price: \$27,000,000
Reason: Valid Sale
[View Report](#)

Search Area

1685 RICHMOND AVE SE
Sale Price: \$240,000
Sale Date: 08/28/2020

14 020500010797
100 PEYTON PL SW
Sale Price: \$27,000,000
Sale Date: 08/06/2020

M41063 360 S CLARKE ST
Sale Price: \$778,000
Sale Date: 07/17/2020

14 004900060115
799 PIEDMONT AVE NE
Sale Price: \$1,350,000
Sale Date: 06/09/2020



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Click on the 'View Report' and it will take you to the local jurisdictions parcel information.

qPublic.net - Sales Search - Sales x qPublic.net - Fulton County, GA - x +

qpublic.schneidercorp.com/Application.aspx?AppID=936&LayerId=18251&PageId=8156&PageTypeId=2&KeyValue=14%20020500010797

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FULTON COUNTY
Board of Assessors

Admin User Search search...

Layers Map Search Results Report Sales Search Sales List Sales Results Field Definitions Pictometry Imagery Home

Summary

Parcel Number	14 020500010797
Location Address	100 PEYTON PL SW ATLANTA
Legal Description	
Property Class	C5 - Commercial Large Tracts
Neighborhood	C601
Tax District	05
Zoning	C1
Acres	13.6
Homestead	N
Exemptions	

[View Map](#)

Owner

Deancurt Atlanta II LLC

Most Current Owner

Acp Overlook Owner LLC
10900 RESEARCH BLVD SUITE 160C
#3028

Information

Fulton County Board of Assessors
235 Peachtree St., NE
Suite 1400
Atlanta, GA 30303

[Contact Us](#)
404-612-6440

Announcements

[Search across multiple counties](#)



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Reading

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500000 to 999999999999

quare Feet to

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wner Name

reet Address

artial Improvement Description

xamples: bank, office, restaurant, hotel, etc.)

artial Construction Type

xamples: wood, steel, frame, bearing, etc.)

ate

Search Criteria

Map of Georgia showing search results (red dots) and a search area (red dashed line).

Results

Next 200 Results

Full Results

Compact Results

0W78D0 115000
210 MARGIE DR
Sale Price: \$1,300,000
Sale Date: 12/31/2000
C056 004 THORNBRIDGE
Sale Price: \$1,012,000
Sale Date: 12/31/2000
C056 004K THORNBRIDGE
Sale Price: \$1,012,000
Sale Date: 12/31/2000
18 027 01 233
7208 GLEN COVE LN
Sale Price: \$817,500



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Click on the hyper link and it will take you to the local jurisdictions
parcel information.

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qPublic.net Sales Search Admin User Search

☐ Region 02: North East
☐ Region 03: North Center
☐ Region 04: West Center
☐ Region 05: East Center
☐ Region 06: Center
☐ Region 07: East
☐ Region 08: West
☐ Region 09: South Center
☐ Region 10: South West
☐ Region 11: South
☐ Region 12: South East

Full Results
Search Criteria
Compact Results

Full Results

Parcel #	County	State	Sale Date	Sale Price	Reason	Grade	Description	Construction Type	Acres	Address
0W78D0115000	Houston	Georgia	12/31/2000	\$1,300,000	FM	1.25	13Restaurant-D	Wood	1.72	210 MARGIE DR
C056004	Colquitt	Georgia	12/31/2000	\$1,012,000	3				83.8	THORNBRIDGE
C056004K	Colquitt	Georgia	12/31/2000	\$1,012,000					8.24	THORNBRIDGE
1802701233	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7208 GLEN COVE LN
1802701234	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7214 GLEN COVE LN
1802701253	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7203 GLEN COVE LN
0310002000	Richmond	Georgia	12/29/2000	\$1,210,000	FM	1.25	Office	Brick Veneer	1.93	1220 GEORGE C WILSON DR
073015Y	Clarke	Georgia	12/29/2000	\$5,384,531	B	1.3	HOME FOR THE ELDERLY	Wood / Steel Combination	2.85	170 MARILYN FARMER WAY
042010002	Muscogee	Georgia	12/29/2000	\$500,000	ARMS LENGTH				2.96	2424 VICTORY DR
048016A	Dodge	Georgia	12/29/2000	\$2,103,853		1		Brick On Concrete Block	12.09	



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Click on the Excel icon in the upper right and the Download Sales Search Export

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Results Export

Click the link below to download the generated file.

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Region 02: North East
Region 03: North Center
Region 04: West Center
Region 05: East Center
Region 06: Center
Region 07: East
Region 08: West
Region 09: South Center
Region 10: South West
Region 11: South
Region 12: South East

Full Results
Search Criteria
Compact Results

Parcel ID	County	State	Effective Date	Amount	Parcel Type	Acres	Address
C056004	Colquitt	Georgia	12/31/2000	\$1,012,000	3	83.8	THORNBRIDGE
C056004K	Colquitt	Georgia	12/31/2000	\$1,012,000		8.24	THORNBRIDGE
1802701233	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale 035	0	7208 GLEN COVE LN
1802701234	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale 035	0	7214 GLEN COVE LN
1802701253	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale 035	0	7203 GLEN COVE LN
0310002000	Richmond	Georgia	12/29/2000	\$1,210,000	FM 1.25 Office	1.93	1220 GEORGE C WILSON DR
073015Y	Clarke	Georgia	12/29/2000	\$5,384,531	B 1.3 HOME FOR THE ELDERLY	2.85	170 MARILYN FARMER WAY
042010002	Muscogee	Georgia	12/29/2000	\$500,000	ARMS LENGTH	2.96	2424 VICTORY D
048016A	Dodge	Georgia	12/29/2000	\$2,103,853	1	12.09	

Construction Type
Acres
Address

Wood
1.72
210 MARGIE DR

WOOD FRAME
0
7208 GLEN COVE LN

WOOD FRAME
0
7214 GLEN COVE LN

WOOD FRAME
0
7203 GLEN COVE LN

Brick Veneer
1.93
1220 GEORGE C WILSON DR

Wood / Steel Combination
2.85
170 MARILYN FARMER WAY

Brick On Concrete Block
12.09



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☐ Region 05: East Center
☐ Region 06: Center
☐ Region 07: East
☐ Region 08: West
☐ Region 09: South Cent
☐ Region 10: South West
☐ Region 11: South
☐ Region 12: South East

Full Results

Parcel #	County	State	Sale Date	Sale Price	Reason	Grade	Description	Construction Type	Acres	Address
0W78D0 115000	Houston	Georgia	12/31/2000	\$1,300,000	FM	1.25	13Restaurant-D	Wood	1.72	210 MARGIE DR
C056 004	Colquitt	Georgia	12/31/2000	\$1,012,000	3				83.8	THORN RIDGE
C056 004K	Colquitt	Georgia	12/31/2000	\$1,012,000					8.24	THORN RIDGE
18 027 01 233	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7208 GLEN COVE LN
18 027 01 234	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7214 GLEN COVE LN
18 027 01 253	DeKalb	Georgia	12/29/2000	\$817,500	Multiple Parcel Sale	035		WOOD FRAME	0	7203 GLEN COVE LN
0310002000	Richmond	Georgia	12/29/2000	\$1,210,000	FM	1.25	Office	Brick Veneer	1.93	1220 GEORGE C WILSON DR
073 015Y	Clarke	Georgia	12/29/2000	\$5,384,531	B	1.3	HOME FOR THE ELDERLY	Wood / Steel Combination	2.85	170 MARILYN FARMER WAY
042 010 002	Muscogee	Georgia	12/29/2000	\$500,000	ARMS LENGTH				2.96	2424 VICTORY DR
048 016A	Dodge	Georgia	12/29/2000	\$2,103,853		1		Brick On	12.09	

SalesSearch-20210....xlsx

Show all



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QPublicSalesSearch - Excel

	D	E	F	G	H	I	J	K	L	M
1	County	SaleDate	SalePrice	TransactionType	ConstructionType	Acres	FullAddress	PricePerSqt	PricePerAcre	IsQualified
2	Houston	12/31/2000	1300000	FM	Wood	1.72	210 MARGIE DR	186.942766752948	755813.953488372	True
3	Colquitt	12/31/2000	1012000	3		83.8	THORNBRIDGE		12076.3723150358	False
4	Colquitt	12/31/2000	1012000			8.24	THORNBRIDGE		122815.533980583	False
5	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7208 GLEN COVE LN			False
6	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7214 GLEN COVE LN			False
7	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7203 GLEN COVE LN			False
8	Richmond	12/29/2000	1210000	FM	Brick Veneer	1.93	1220 GEORGE C WILSON DR	121.19391025641	626943.005181347	True
9	Clarke	12/29/2000	5384531	B	Wood / Steel Combination	2.85	170 MARILYN FARMER WAY	297.965303524985	1889309.12280702	False
10	Muscogee	12/29/2000	500000	ARMS LENGTH		2.96	2424 VICTORY DR		168918.918918919	False
11	Dodge	12/29/2000	2103853		Brick On Concrete Block	12.09		29.1231035437431	174015.963606286	False
12	Greene	12/29/2000	800000	M	Hardie Board (Concrete Siding)	0.67	1130 GLEN EAGLE DR	397.812033814023	1194029.85074627	False
13	Decatur	12/29/2000	1730000	FM	Log	3	213 ATTAPULGUS CLIMAX RD	728.342327150084	576666.666666667	True
14	Brooks	12/29/2000	3250000	OS	Wood	1928.11	DREW RD	2146.63143989432	1685.58847783581	True
15	Clinch	12/29/2000	2236319	FM		3070.63			728.293216701459	True
16	Jones	12/29/2000	845250	NM		286.3	MCKAY RD		2952.32273838631	False
17	Hall	12/29/2000	1000000	4	Vinyl	0.35	5185 CHURCH ST	1488.09523809524	2857142.85714286	False
18	Henry	12/29/2000	19800000		WAREHOUSE DISTRIBUTION	27.81	500 BUSINESS CENTER DR	27.9738853880136	711974.110032363	False
19	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7292 GLEN COVE LN			False
20	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7221 GLEN COVE LN			False
21	DeKalb	12/29/2000	900000	Estate Exec Admin Deed	331-AUTO DLR F-S	2	5862 PEACHTREE INDUSTRIAL BLVD	55.005500550055	450000	False
22	DeKalb	12/29/2000	817500	Multiple Parcel Sale	WOOD FRAME	0	7256 GLEN COVE LN			False



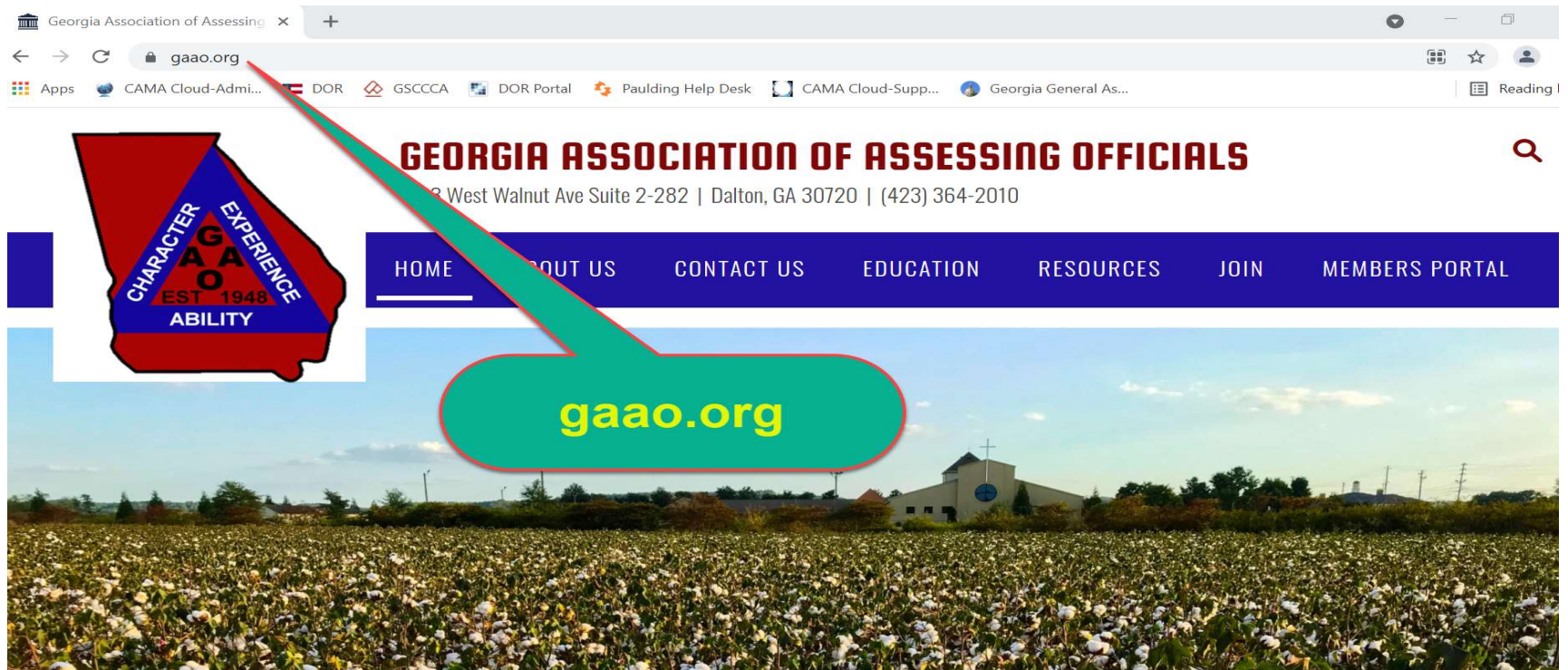


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Accessing the Commercial Industrial Field Manual Template

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GEORGIA ASSOCIATION OF ASSESSING OFFICIALS

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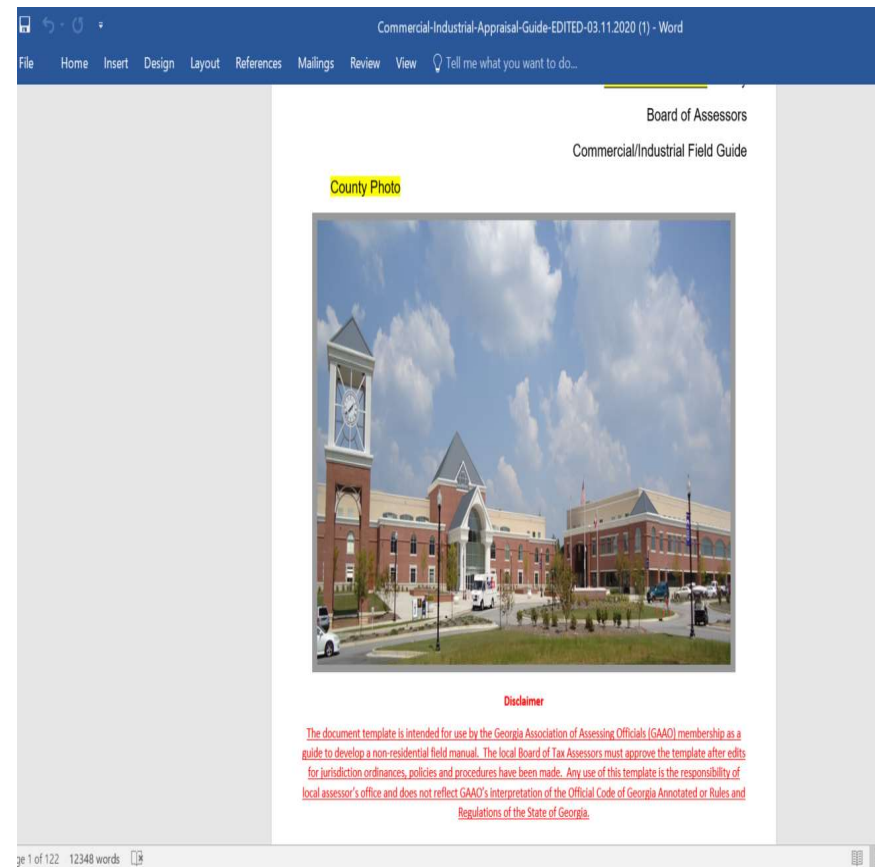
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Good Ideas



Develop a “new employee” packet containing all adopted policies and procedures.

Have new employee sign document acknowledging their receipt of the packet.

Establish designated area for manuals, policies and procedures to be accessed by staff.

Never give edit rights to staff once appraisal manual, or any policy or procedure has been adopted.



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Send email link to staff when changes are made and adopted to manuals, policy and procedures with references to changes made.



File Message Insert Options Format Text Review Mimecast Tell me what you want to do...

Cut Copy Paste Format Painter Clipboard Format Font Paragraph Style

To... **Assessors Staff;**

Cc...

Send Subject Commercial Manual Update

The Board of Assessors has adopted updates to the Commercial Field Guide.

Updates to the manual are listed below:

1. Update Fair Market Value definition due to change in legislation
2. Added F and J Property Class Codes due to Constitutional Amendment
3. Updated Zoning section due to changes in Paulding Zoning

Link to the updated document is listed below. Please take time to review the changes and let me or a supervisor know if you have questions.

<I:\ASSESSORS SHARE\General Forms\Commercial Industrial Appraisal Guide - EDITED 03.11.2020.docx.pdf>

I

James Stokes Jr.
Director / Chief Appraiser,
Paulding County Board of Tax Assessors
GAAO President
678-224-4140
qPublic.net - Paulding County, GA
GAAO.org





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Post your manuals on your web...

Make sure any updates to manuals, policies and procedures make it to the web.



paulding.gov/254/Documents-Forms

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FOOTNOTES	DOCUMENTS & FORMS
	Board of Assessors-Budget FY2022 Board of Assessors Budget FY2022
	Board of Assessors-Budget-FY2021 Board of Assessors Budget FY2021
	Real Property Tax Return Real Property Tax Return
	Homestead Exemption Application Homestead Exemption Application
	2016 Audit of Board of Assessors (PDF) 2016 Audit of Board of Assessors
	2014 Paulding Sales (PDF) 2014 Paulding Sales
	2015 Paulding Sales (PDF) 2015 Paulding Sales
	2016 Paulding Sales (PDF) 2016 Paulding Sales
	2017 Paulding Sales (PDF) 2017 Paulding Sales
	2018 Paulding Sales (PDF) 2018 Paulding Sales
	2019 Paulding Sales (PDF) 2019 Paulding Sales
	Appeal Form (PDF) Appeal Form
	Appraiser Field Manual Appraiser Field Manual
	Commercial Industrial Appraisal Guide Commercial Industrial Appraisal Guide
	Aircraft Personal Property Tax Return - PT-50A For returning airplanes, rotocraft, and lighter than air vehicles
	Marine Personal Property Tax Return - PT-50M For returning boats and motors that include all craft in and above the water



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Involve field staff in developing and editing appraisal manuals.





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Make sure measuring devices are approved for use and noted in Assessors minutes.

Set up schedule to test electronic measuring devices to ensure accuracy.

Have results before BOA and noted in minutes.



Measure Test February 9, 2021				
Appraiser	Type	Serial	Feet	Inches
Kyle	Leica	128283216	24	15/32
Scott J	Leica	1284130609	24	15/32
Scott S	Leica	1284061136	24	17/32
Robin	Leica	1282831206	24	1 / 2
Diane	Leica	1284131210	24	1 / 2
Josh	Leica	1284131253	24	17/32
Michael	Leica	1284062414	24	17/32
Steve	Leica	1284041021	24	1 / 2
Brent	Leica	1284092781	24	1 / 2



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Taking these small steps will lead to competent and confident staff, public trust and equitable values owners can rely on.





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**SPECIAL
THANKS**

Paulding County
Commercial Appraiser
Diane Fields

GAAO Commercial
Committee



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*Thank
you*

A close-up illustration of a fountain pen nib, showing the gold-colored metal and the black barrel.